	RECURRING UNIT COST DEVELOPMENT - RATE ELEMENT SPECIFIC COSTS			APPENDIX C WORKPAPER 2C
4				PAGE 6 OF 16
5		Service Name	LightGate® 3 Servic	•
6				•
7		Rate Element:	C.O. Channel Interfa	c e
9			per DS3 (1PQEC)	
g			Plan C	
10			73 to 96 Months	
1:			,	
12				
: 3	•			
14	TOTAL UNIT INVESTMENT		\$1,405.50)
15				
16				
	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$170.73	
19	Cost of Money		\$105.66	3
20	Income Tax Expense		\$46.06	}
21	Total (LN18+LN19+LN20)		\$322.47	•
22				
23	INVESTMENT RELATED UNIT OPERATING COSTS			
24	Maintenance Expense		\$25.19)
	Administrative Expense		\$50 87	•
26	Ad Valorem and Other Taxes		\$17.80	• • • • • • • • • • • • • • • • • • • •
27	Total (LN24+LN25+LN26)		\$93 86	5
28				
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$416.33	3
_	NON -INVESTMENT RELATED UNIT COSTS		\$0.00	
32				
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$416.33	3
34				
35	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$34.69	
36			•	
37				
38				
39				
40				
41	RATIO OF UNIT MONTHLY COSTS			
42	TO INVESTMENT (LN35/LN14)		0 0247	,
43				
44				
45				
46				

	RECURRING UNIT COST DEVELOPMENT - RATE ELEMENT SPECIFIC COSTS			APPENDIX C WORKPAPER 2C PAGE 9 OF 18
9		Service Name:	LightGate@ 3 Service	•
7		Rate Element:	C.O. per 28 DS1	
8			Channel System (MC	13CO)
10			Month – to – Month	
1 7				
12				
1:				
	TOTAL UNIT INVESTMENT		\$13,562.88	
15				
16	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$1,611.62	
	Cost of Money		\$1,097.23	
	Income Tax Expense		\$484.40	
21	Total (LN18+LN19+LN20)		\$3,193.25	
22				
_	INVESTMENT RELATED UNIT OPERATING COSTS		***	
	Maintenance Expense		\$219.24	
	Administrative Expense Ad Valorem and Other Taxes		\$478.50 \$168.73	
	Total (LN24+LN25+LN26)		\$866.46	
28	·		000.40	
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$4,059.71	
ر 32	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$4,059.71	
35	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$338.31	
36 37				
3 / 38				
39				
40				
41	RATIO OF UNIT MONTHLY COSTS			
42	TO INVESTMENT (LN35/LN14)		0 0249)
43				
44				
45				
46				

				APPENDIX C WORKPAPER 2C PAGE 10 OF 18
5		Service Name:	LightGate® 3 Service	•
7 8 9 10		Rate Element:	C.O. per 28 DS1 Channel System (MC Plan A 24 to 48 Months	13CO)
12				
14 15 16			\$13,562.88	
	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$1,572.56	
	Cost of Money		\$1,098.11	
	Income Tax Expense Total (LN18+LN19+LN20)		\$484.79	
22			\$3,155.46	
	INVESTMENT RELATED UNIT OPERATING COSTS			
	Maintenance Expense		\$219.24	
	Administrative Expense		\$478.50	
26	Ad Valorem and Other Taxes		\$168.73	: .
27	Total (LN24+LN25+LN26)		\$866.46	
28	· ·			
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$4.021.92	
32	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$4,021.92	
35 36 37 38 39	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$335.16	
	RATIO OF UNIT MONTHLY COSTS TO INVESTMENT (LN35/LN14)		0.0247	

••			
1 RECURRING UNIT COST DEVELOPMENT—			APPENDIX C
2 RATE ELEMENT SPECIFIC COSTS			WORKPAPER 2C
3			PAGE 11 OF 18
4			
5	Service Name:	LightGate® 3 Service)
6			
7	Rate Element:	C.O. per 28 DS1	
8		Channel System (MC)3CO\
9		Plan B	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
10		49 to 72 Months	
1:		75 to 75 months	
12			
13			
14 TOTAL UNIT INVESTMENT		\$13,562.88	
15		313,362.66	
-			
16 17 INVESTMENT RELATED UNIT CAPITAL COSTS			
		A. 504 75	
18 Depreciation Expense		\$1,564.75	
19 Cost of Money		\$1.097.73	
20 Income Tax Expense		\$484.62	
21 Total (LN18+LN19+LN20)		\$3,147.10	
22			
23 INVESTMENT RELATED UNIT OPERATING COSTS			
24 Maintenance Expense		\$219 24	
25 Administrative Expense		\$478.50	
26 Ad Valorem and Other Taxes		\$168.73	:
27 Total (LN24+LN25+LN26)		\$866.46	•
28			
29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$4.013.56	
. NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
32			
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$4,013.56	
34			
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$334,46	
36			
37			
38			
39			
40			
41 RATIO OF UNIT MONTHLY COSTS			
42 TO INVESTMENT (LN35/LN14)		0.0247	
· · · · · · · · · · · · · · · · · · ·		3.00.	
43			
44			
45			
46			

1 RECURRING UNIT COST DEVELOPMENT - 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 2C PAGE 12 OF 18
5	Service Name:	LightGate® 3 Servic	•
6 7 8	Rate Element:	C.O. per 28 DS1 Channel System (MC	3 300)
9		Plan C 73 to 96 Months	
12			
13			
14 TOTAL UNIT INVESTMENT 15		\$13,562.88	•
16 17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense		\$1,561.41	
19 Cost of Money 20 Income Tax Expense		\$1,097.46 \$484.49	
21 Total (LN18+LN19+LN20)		\$3,143.36	
23 INVESTMENT RELATED UNIT OPERATING COSTS		***	
24 Maintenance Expense 25 Administrative Expense		\$219.24 \$478.50	
26 Ad Valorem and Other Taxes 27 Total (LN24+LN25+LN26)		\$168.73 \$866.46	
28			
29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$4 009 82	2
NON -INVESTMENT RELATED UNIT COSTS		\$0.00)
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$4,009.82	2
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$334.19	5
37 38 39			
40 41 RATIO OF UNIT MONTHLY COSTS			
42 TO INVESTMENT (LN35/LN14)		0.024	5
45			

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1 RECURRING UNIT COST DEVELOPMENT — 2 RATE ELEMENT SPECIFIC COSTS 3 4			APPENDIX C WORKPAPER 2C PAGE 13 OF 18
5 6	Service Name:	LightGate® 3 Basic	Service
7 8 9	Rate Element:	C.O. Channel Interfa per DS1 (1PQE1) MTM and All CSPP F	
10 11 12			
13 14 TOTAL UNIT INVESTMENT 15		\$162.43	,
16 17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense 19 Cost of Money 20 Income Tax Expense		\$18.55 \$13.26 \$5.86	3
21 Total (LN18+LN19+LN20)		\$37.67	
24 Maintenance Expense 25 Administrative Expense		\$2.69 \$5.72	2
26 Ad Valorem and Other Taxes 27 Total (LN24+LN25+LN26)		\$2.02 \$10.43	-
29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27) 30 1 NON-INVESTMENT RELATED UNIT COSTS		\$48.10 \$0.00	
32 33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$48.10	
34 35 TOTAL UNIT MONTHLY COSTS (LN33/12) 36		\$4.01	ı
37 38 39			
40 41 RATIO OF UNIT MONTHLY COSTS		0.004	_
42 TO INVESTMENT (LN35/LN14)		0.024	1
45			

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				APPENDIX C WORKPAPER 2C PAGE 14 OF 18
5		Service Name:	LightGate 3 Servic	•
6 7		Rate Element:	Customas Channell	
8		riate Lieinent.	Customer Channel in per DS3 (1PQEP)	птепасе.
9			Month - to - Month	
10				
12				
13				
_	TOTAL UNIT INVESTMENT		\$1,558.31	1
15			0.,,000	
16				
	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$662.6	
	Cost of Money		\$124 56	
	Income Tax Expense Total (LN18+LN19+LN20)		\$52.8 (\$640.00	
22	·		3040.0.	•
	INVESTMENT RELATED UNIT OPERATING COSTS			
	Maintenance Expense	•	\$9.52	2
25	Administrative Expense		\$57.38	3
26	Ad Valorem and Other Taxes		\$196	: ,
27	Total (LN24+LN25+LN26)		\$86.63	
28				
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$926 66	5
	NON-INVESTMENT RELATED UNIT COSTS		\$0 O)
32			****	_
33	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$926.60	•
	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$77.22	,
36	101AE 0411 WORTHER 00013 (E13912)		4 77.2	•
37				
38				
39				
40				
41	RATIO OF UNIT MONTHLY COSTS			
42	TO INVESTMENT (LN35/LN14)		0 049	5
43				
44				
45				
46				

1 RECURRING UNIT COST DEVELOPMENT - 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 2C PAGE 15 OF 18
5 6	Service Name:	LightGate® 3 Service	•
7 8 9 10	Rate Element:	Customer Channel in per DS3 (1 PQEP) Plan A 24 to 48 Months	nterface,
12			
13 14 TOTAL UNIT INVESTMENT 15		\$1.558.31	
16 17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense 19 Cost of Money		\$416.78 \$130.98	
20 Income Tax Expense 21 Total (LN18+LN19+LN20)		\$55.71 \$603.47	
23 INVESTMENT RELATED UNIT OPERATING COSTS 24 Maintenance Expense		ŝn en	
25 Administrative Expense		\$9 62 \$5 7.38	
26 Ad Valorem and Other Taxes 27 Total (LN24+LN25+LN26)		\$19.63 \$86.63	•
28 29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$690 10)
NON-INVESTMENT RELATED UNIT COSTS		\$0.00)
32 33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$690.10	
34 35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$57.51	
37 38 39			
40 4: RATIO OF UNIT MONTHLY COSTS			
42 TO INVESTMENT (LN35/LN14)		0 0369	•

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1 RECURRING UNIT COST DEVELOPMENT - 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 2C PAGE 16 OF 18
5 6	Service Name:	LightGate® 3 Service	•
7 e 9	Rate Element:	Customer Channel III per DS3 (1PQEP) Plan B 49 to 72 Months	nterface,
: ' 12			
14 TOTAL UNIT INVESTMENT 15 16		\$1,558.31	
17 INVESTMENT RELATED UNIT CAPITAL COSTS 18 Depreciation Expense 19 Cost of Money 20 Income Tax Expense 21 Total (LN18+LN19+LN20)		\$367.62 \$129.13 \$54.89 \$551.64)
22 23 INVESTMENT RELATED UNIT OPERATING COSTS 24 Maintenance Expense 25 Administrative Expense 26 Ad Valorem and Other Taxes		\$9.62 \$57.38 \$19.63	
27 Total (LN24+LN25+LN26)		\$86.63 \$638 27	1.
NON -INVESTMENT RELATED UNIT COSTS		\$0.00	
32 33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$638.27	,
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$53 .19	
4: RATIO OF UNIT MONTHLY COSTS 42 TO INVESTMENT (LN35/LN14)		0.034	1

				APPENDIX C WORKPAPER 2C PAGE 17 OF 18
5		Service Name:	LightGate® 3 Service	•
6 7			-	
8		Rate Element:	Customer Channel II	nterface,
Ģ			per DS3 (1PQEP) Plan C	
10			73 to 96 Months	
1.1				
12				
13				
	TOTAL UNIT INVESTMENT		\$1,558.31	
15				
16				
	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense Cost of Money		\$346.58 \$127.68	
	Income Tax Expense		\$127.00 \$54.24	
	Total (LN18+LN19+LN20)		\$528.50	
22	·		0020.00	
23	INVESTMENT RELATED UNIT OPERATING COSTS			
24	Maintenance Expense		\$9.62	
25	Administrative Expense		\$57.38	_
	Ad Valorem and Other Taxes		\$19.63	•
_	Total (LN24+LN25+LN26)		\$86.63	(
28			****	
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$615.13	,
٠.	NON-INVESTMENT RELATED UNIT COSTS		\$0.00)
32				
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$615.13	3
34				•
	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$51.26)
36 37				
38				
39				
40				
	RATIO OF UNIT MONTHLY COSTS			
	TO INVESTMENT (LN35/LN14)		0.0329	•
43	- ,			
44				
45				
46				

				APPENDIX C WORKPAPER 2C PAGE 18 OF 18
5		Service Name:	LightGate® 3 Servic	•
6				
7 8		Rate Element:	Local Channel	
g			Each Add't Half Mile MTM and All CSPP F	,,
10			MIN and All CSPP	renoas
::				
12			•	
13				
14	TOTAL UNIT INVESTMENT		\$9,785.66	1
15				
16				
17	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$487.08	
	Cost of Money		\$1,021.21	
	Income Tax Expense		\$453.00	
	Total (LN18 + LN19 + LN20)		\$1,961.29	•
22	INVESTMENT RELATED UNIT OPERATING COSTS			
	Maintenance Expense		ea n 10	
	Administrative Expense		\$82.19 \$412.67	
	Ad Valorem and Other Taxes		\$118.40	
	Total (LN24+LN25+LN26)		\$613.26	
28			00.0.20	•
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$2,574 55	i
32	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$2,574.5	5
	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$214.55	5
36				
37				
38				
39				
40				
	RATIO OF UNIT MONTHLY COSTS		0.004	
	TO INVESTMENT (LN35/LN14)		0.0219	,
43				
44				
45				
46				

		RECURRING UNIT COST DEVELOPMENT – RATE ELEMENT SPECIFIC COSTS			APPENDIX C WORKPAPER 20 PAGE 1 OF 18
	5		Service Name:	LightGate	•
	7 8 9		Rate Element:	Per System (HFSCH) Month – to – Month	
	10				
	::				
	12				
		TOTAL UNIT INVESTMENT		\$224,755.20	
	16				
		INVESTMENT RELATED UNIT CAPITAL COSTS		*** ** **	
		Depreciation Expense Cost of Money		\$61,414.50 \$18,116.13	
		Income Tax Expense		\$7,878.92	
		Total (LN18+LN19+LN20)		\$87,409.55	
	22				
		NVESTMENT RELATED UNIT OPERATING COSTS			
		Maintenance Expense		\$2.631 33	
		Administrative Expense Ad Valorem and Other Taxes		\$8,256.43 \$2,539.26	
		Total (LN24+LN25+LN26)		\$13,427.02	•
	28	TOTAL (ETTE T CITED T CITED)		413,427.02	
;	29 1	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$100.836.57	
3	* 32	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
	33 T 34	OTAL UNIT ANNUAL COSTS (LN29+LN31)		\$100,836.57	
3 3	35 T 36 37 38 39	OTAL UNIT MONTHLY COSTS (LN33/12)		\$8,403.05	i .
	10				
		RATIO OF UNIT MONTHLY COSTS		0.0374	
	12 13	TO INVESTMENT (LN35/LN14)		0.0374	•
	• J				
	45				
	46				

3	RECURRING UNIT COST DEVELOPMENT - RATE ELEMENT SPECIFIC COSTS			APPENDIX C WORKPAPER 20 PAGE 2 OF 18
9	5	Service Name:	LightGate® 4 Servic	•
7 8	!	Rate Element:	Per System (HFSCJ) Plan A 24 to 48 Months	
10			2 * 10 * 40 * 10 * 10 * 10 * 10 * 10 * 10	
12				
1 4 1 5 1 6			\$224,755.20	1
17	INVESTMENT RELATED UNIT CAPITAL COSTS			
18	B. Depreciation Expense		\$42,641.76	i
19	Cost of Money		\$18,594.91	
	Income Tax Expense		\$8,093.26	
	Total (LN18+LN19+LN20)		\$69,329.93	,
22				
	INVESTMENT RELATED UNIT OPERATING COSTS			
	Maintenance Expense		\$2,631 33	
	Administrative Expense		\$8,256.43	
	Ad Valorem and Other Taxes		\$2,539.26	*
28	Total (LN24+LN25+LN26)		\$13,427.02	
	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$82,756 95	i
32	NON-INVESTMENT RELATED UNIT COSTS		\$0.00)
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$82,756.95	3
35 36	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$6,896 .41	
37				
38				
39				
40				
	RATIO OF UNIT MONTHLY COSTS		0.000	,
	TO INVESTMENT (LN35/LN14)		0.0307	,
43				
44				
45				
46				

1 RECURRING UNIT COST DEVELOPMENT - 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 2D PAGE 3 OF 18
5 6	Service Name:	LightGate® 4 Service	•
7 8 9	Rate Element:	Per System (HFSCJ) Plan B 49 to 72 Months	
10		49 to /2 Months	
12			
14 TOTAL UNIT INVESTMENT 15		\$224,755. <u>2</u> 0)
16 17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense 19 Cost of Money		\$38,888.34 \$18,444.65	
20 Income Tax Expense		\$8,025.97	•
21 Total (LN18+LN19+LN20)		\$65,358. 96	•
23 INVESTMENT RELATED UNIT OPERATING COSTS 24 Maintenance Expense		\$2,631.33	l
25 Administrative Expense		\$8,256 43	
26 Ad Valorem and Other Taxes		\$2,539.26	
27 Total (LN24+LN25+LN26)		\$13,427.02	•
29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$78.785 98	
NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$78,785.98	1
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$6,565.50)
37 38 39			
40 41 RATIO OF UNIT MONTHLY COSTS			
42 TO INVESTMENT (LN35/LN14)		0.0292	2

46

	CURRING UNIT COST DEVELOPMENT – TE ELEMENT SPECIFIC COSTS			APPENDIX C WORKPAPER 2D PAGE 4 OF 18
5 6		Service Name:	LightGate® 4 Service	
7 8 9		Rate Element:	Per System (HFSCJ) Plan C 73 to 96 Months	
10			73 to 95 Months	
12 13				
14 TO 15 16	TAL UNIT INVESTMENT		\$224,755.20	
	VESTMENT RELATED UNIT CAPITAL COSTS			
	epreciation Expense		\$37,280.53	
	ost of Money		\$18,331.21	
	come Tax Expense		\$7,975.04	
21 16	otal (LN18+LN19+LN20)		\$63,586.78	•
	ESTMENT RELATED UNIT OPERATING COSTS			
_	aintenance Expense		\$2,631.33	
	dministrative Expense		\$8,256.43	
	d Valorem and Other Taxes		\$2,539.26	:
	otal (LN24+LN25+LN26)		\$13,427.02	•
28	7 16 16 16 7 16 16 4 16 16 4 16 16 16 16 16 16 16 16 16 16 16 16 16		913,421.02	
	TAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$77.013 80	
NO 32	N-INVESTMENT RELATED UNIT COSTS		\$0.00	
33 TO	TAL UNIT ANNUAL COSTS (LN29+LN31)		\$77,013.80	
36 37 38	TAL UNIT MONTHLY COSTS (LN33/12)		\$6,417.82	
39 40				
	TIO OF UNIT MONTHLY COSTS DINVESTMENT (LN35/LN14)		0.0286	
43	7 1144 E O THICHAT (LENOUS LET (14)		37 020	
45				
46				
70				

				APPENDIX C WORKPAPER 20 PAGE 5 OF 18	
5		Service Name:	LightGate® 4 Service	•	
7 8 9		Rate Element;	C O Channel Interfa per DS3 (1 PQEC) Month - to - Month	ce	
1 1					
12					
15	TOTAL UNIT INVESTMENT		\$1,220.68		
16	INVESTMENT RELATED UNIT CAPITAL COSTS				
	Depreciation Expense		\$192.38	i	
	Cost of Money		\$91.91		
_	income Tax Expense		\$40.55		
21 22	Total (LN18+LN19+LN20)		\$324.64	·	
- 23	INVESTMENT RELATED UNIT OPERATING COSTS				
	Maintenance Expense		\$22.06		
	Administrative Expense		\$41.72	•	
	Ad Valorem and Other Taxes		\$16.03		
_	Total (LN24+LN25+LN26)		\$79.81		
28 29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 - LN27)		\$404 65	i	
	NON -INVESTMENT RELATED UNIT COSTS		\$0.00	l	
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$404.65	5	
34			£22.7	•	
35 36 37 38	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$33.77	•	
39 40					
	RATIO OF UNIT MONTHLY COSTS TO INVESTMENT (LN35/LN14)		0.0276	5	
46					

	RECURRING UNIT COST DEVELOPMENT -			APPENDIX C
2	RATE ELEMENT SPECIFIC COSTS			WORKPAPER 2D
4				PAGE 6 CF 18
5		Service Name:	LightGate® 4 Service	•
6				
7		Rate Element:	C.O. Channel interfa	ce
8 9			per DS3 (1PQEC)	
10			Plan A	
			24 to 48 Months	
12				
13				
_	TOTAL UNIT INVESTMENT		\$1,220.68	1
15			91,220.00	•
16				
_	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$157.94	
	Cost of Money		\$92.70	
	Income Tax Expense		\$40.90	
	Total (LN18+LN19+LN20)		\$291.54	
22				•
23	INVESTMENT RELATED UNIT OPERATING COSTS			
24	Maintenance Expense		\$22 06	
	Administrative Expense		\$41 72	
	Ad Valorem and Other Taxes		\$16.03	•
	Total (LN24+LN25+LN26)		\$79.81	•
28				
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$3 71 35	ı
	NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
32	NON-INVESTMENT REDATED DIATI COSTS		30.00	
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$371.35	
34	TO THE OTHER MINISTER OF THE TANK THE T		401 1100	
	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$30.95	
36				
37				
38				
39				
40				
41	RATIO OF UNIT MONTHLY COSTS			
42	TO INVESTMENT (LN35/LN14)		0.0254	•
43				
44				
45				
46				

1 RECURRING UNIT COST DEVELOPMENT – 2 RATE ELEMENT SPECIFIC COSTS 3 4			APPENDIX C WORKPAPER 2D PAGE 7 OF 18
5	Service Name:	LightGate® 4 Service	•
6 7	Cata Stamant	0.0.00	
, e	Rate Element:	C.O. Channel Interface per DS3 (1PQEC)	e
9 ′		Plan B	
10		49 to 72 Months	
11			
12			
14 TOTAL UNIT INVESTMENT		\$1,220.68	
15			
16			
17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense		\$151.05	
19 Cost of Money 20 Income Tax Expense		\$92.36 \$40.75	
21 Total (LN18+LN19+LN20)		\$284.16	
22			
23 INVESTMENT RELATED UNIT OPERATING COSTS			
24 Maintenance Expense		\$22 06	
25 Administrative Expense		\$41.72	
26 Ad Valorem and Other Taxes		\$16.03	
27 Total (LN24+LN25+LN26)		\$79.81	
29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$363 97	
NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
32 33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$363.97	
34	•		
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$30.33	
36			
37			
38			
39 40			
4: RATIO OF UNIT MONTHLY COSTS			
42 TO INVESTMENT (LN35/LN14)		0 0248	
43			
44			
45			
46			

1 RECURRING UNIT COST DEVELOPMENT - 2 RATE ELEMENT SPECIFIC COSTS 3 4			APPENDIX C WORKPAPER 20 PAGE 8 OF 15
5 6	Service Name:	LightGate® 4 Service	1
7 8 9 10	Rate Element:	C.O. Channel Interfai per DS3 (1 PQEC) Plan C 73 to 96 Months	
12			
13 14 TOTAL UNIT INVESTMENT 15 16		\$1,220.68	
17 INVESTMENT RELATED UNIT CAPITAL COSTS 18 Depreciation Expense		\$148.09	
19 Cost of Money 20 Income Tax Expense 21 Total (LN18+LN19+LN20)		\$92.12 \$40.65 \$280.86	
22 23 INVESTMENT RELATED UNIT OPERATING COSTS 24 Maintenance Expense		\$22 06	
25 Administrative Expense 26 Ad Valorem and Other Taxes 27 Total (LN24+LN25+LN26)		\$41.72 \$16.03 \$79.81	•
28 29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21 - LN27)		\$360 67	
U. NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$360.67	
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$30.06	
38 39 40			
41 RATIO OF UNIT MONTHLY COSTS 42 TO INVESTMENT (LN35/LN14)		0.0246	
45			

1 RECURRING UNIT COST DEVELOPMENT - 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 2D TAGE 9 OF 18
5	Service Name:	LightGate® 4 Service	
6 7 8 9	Rate Element:	C.O. per 28 DS1 Channel System (MQ Month – to – Month	3 CO)
11 12 13			
14 TOTAL UNIT INVESTMENT		\$13,378.06	
15 16			
17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense		\$1,583.06	
19 Cast of Money		\$1,083.71	
20 Income Tax Expense		\$478.96	
21 Total (LN18+LN19+LN20)		\$3,145.73	•
23 INVESTMENT RELATED UNIT OPERATING COSTS			
24 Maintenance Expense		\$216.11	
25 Administrative Expense		\$469.35	
26 Ad Valorem and Other Taxes		\$166.96	: .
27 Total (LN24+LN25+LN26)		\$852.41	
28 29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21 - LN27)		\$3.998.14	
NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
32 33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$3,998.14	
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$333.18	
38 39 40			
41 RATIO OF UNIT MONTHLY COSTS			
42 TO INVESTMENT (LN35/LN14)		0.0249	
43			
44			
45 46			
40	•		

				APPENDIX C WORKPAPER 2D PAGE 10 OF 18
5		Service Name:	LightGate® 4 Service	•
6		OUTVICE (VEIIIC)	difficates - service	•
7		Rate Element	C.O. per 28 DS1	
8			Channel System (MC	33001
Ĝ			Plan A	
10			24 to 48 Months	
1.1				
12				
13				
14	TOTAL UNIT INVESTMENT		\$13,378.06	
15				
16				
17	INVESTMENT RELATED UNIT CAPITAL COSTS			
18	Depreciation Expense		\$1,548.62	
19	Cost of Money		\$1,084.50)
_	Income Tax Expense		\$479.31	
21	Total (LN18 + LN19 + LN20)		\$3,112.43	•
22				
	INVESTMENT RELATED UNIT OPERATING COSTS			
-	Maintenance Expense		\$216.11	
_	Administrative Expense		\$469.35	•
	Ad Valorem and Other Taxes		\$166.96	•
	Total (LN24 + LN25 + LN26)		\$852.41	
29				
29	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$3,964.84	
٠, ر	NON -INVESTMENT RELATED UNIT COSTS		\$0.00	
32				
33	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$3,964.86	1
34				
35	TOTAL UNIT MONTHLY COSTS (LN33/12)		\$330.40	
35			•	
37				
38				
39				
40				
41	RATIO OF UNIT MONTHLY COSTS			
42	TO INVESTMENT (LN35/LN14)		0 024	7
43	,			
44				
45				
46				
_				

1 RECURRING UNIT COST DEVELOPMENT - 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 20 PAGE 11 OF 18
5 6	Service Name:	LightGate® 4 Service	
7 6 9 10	Rate Element:	C.O. per 28 DS1 Channel System (MQ Plan B 49 to 72 Months	3CO)
•3			
14 TOTAL UNIT INVESTMENT		\$13,378.06	
16			
17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense		\$1,541.73	
19 Cost of Money 20 Income Tax Expense		\$1,084.16 \$479.16	
21 Total (LN18+LN19+LN20)		\$3,105.05	
22		, <u>, , , , , , , , , , , , , , , , , , </u>	•
23 INVESTMENT RELATED UNIT OPERATING COSTS			
24 Maintenance Expense		\$216,11	
25 Administrative Expense		\$469.35	
26 Ad Valorem and Other Taxes		\$166.96	•
27 Total (LN24 + LN25 + LN26)		\$852.41	
29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$3.957.46	
NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
32 33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$3,957.46	
34 35 TOTAL UNIT MONTHLY COSTS (LN33/12) 36 37 38		\$329.79	
39 40			
4: RATIO OF UNIT MONTHLY COSTS 42 TO INVESTMENT (LN35/LN14)		0.0247	
46			

1	RECURRING UNIT COST DEVELOPMENT -			APPENDIX C
2	RATE ELEMENT SPECIFIC COSTS			WORKPAPER 2D
3				PAGE 12 CF 18
4				1 7 4 6 1 6
5		Service Name:	LightGate® 4 Servic	•
6			_gc	•
7		Rate Element:	C O per 28 DS1	
8			Channel System (M)	3001
g			Plan C	2000.
10			73 to 96 Months	
11				
12				
13				
-	TOTAL UNIT INVESTMENT		\$13,378.06	,
15			J. 3.37 3 3	•
16				
	INVESTMENT RELATED UNIT CAPITAL COSTS			
	Depreciation Expense		\$1,538.77	7
	Cost of Money		\$1,083.92	
	Income Tax Expense		\$479.06	
	Total (LN18+LN19+LN20)		\$3,101.75	
22	_ ,		55,151.11	•
	INVESTMENT RELATED UNIT OPERATING COSTS			
	Maintenance Expense		\$216.11	•
_	Administrative Expense		\$469.35	
	Ad Valorem and Other Taxes		\$166.96	
	Total (LN24+LN25+LN26)		\$852.4	•
28	. ,		3632 4	
	TOTAL INVESTMENT RELATED UNIT COSTS (LN21 + LN27)		\$3 954 16	=
29	TO ACHIVESTMENT RECATED DINTI COSTS (EN2) - EN2/)		33 334 1	5
	JON INVESTMENT DELATER HINT COSTS		\$0.00	1
	NON -INVESTMENT RELATED UNIT COSTS		30 00	•
32	TOTAL LIBRIT ANNULAL COOTO (LNICO - LNICA)		\$3,954.10	2
	TOTAL UNIT ANNUAL COSTS (LN29+LN31)		33,334.11	•
34			\$ 329.5	•
	TOTAL UNIT MONTHLY COSTS (LN33/12)		3323.3	ı
36			•	
37				
38				
39				
40				
	RATIO OF UNIT MONTHLY COSTS		2.224	_
	TO INVESTMENT (LN35/LN14)		0 024	•
43				
44				
45				
46				

1 RECURRING UNIT COST DEVELOPMENT – 2 RATE ELEMENT SPECIFIC COSTS 3		APPENDIX C WORKPAPER 2D PAGE 13 OF 18
5 6	Service Name:	LightGate® 4 Service
7 8 9	Rate Element;	C.O. Channel Interface, per DS1 (1PQE1) MTM and All CSPP Periods
11 12		
13 14 TOTAL UNIT INVESTMENT		\$162.43
15 16		
17 INVESTMENT RELATED UNIT CAPITAL COSTS 18 Depreciation Expense 19 Cost of Money		\$18.55 \$13.26
20 Income Tax Expense 21 Total (LN18+LN19+LN20)		\$5.66 \$37.67
23 INVESTMENT RELATED UNIT OPERATING COSTS 24 Maintenance Expense 25 Administrative Expense		\$2.69 \$5.72
26 Ad Valorem and Other Taxes 27 Total (LN24+LN25+LN26)		\$2.02 \$10.43
29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$48.10
1 NON-INVESTMENT RELATED UNIT COSTS		\$0.00
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$48.10
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$4.01
40 41 RATIO OF UNIT MONTHLY COSTS 42 TO INVESTMENT (LN35/LN14)		0.0247
46		

1 RECURRING UNIT COST DEVELOPMENT - 2 RATE ELEMENT SPECIFIC COSTS 3			APPENDIX C WORKPAPER 2D PAGE 14 OF 18
5 6	Service Name:	LightGate 	
7 8 9	Rate Element:	Customer Channel Interper DS3 (1PQEP)	terface,
10		Month – to – Month	
11 12			
13			
14 TOTAL UNIT INVESTMENT		\$1,346.78	
15 16			
17 INVESTMENT RELATED UNIT CAPITAL COSTS			
18 Depreciation Expense		\$573.51	
19 Cost of Money		\$123.86	
20 Income Tax Expense		\$65.42	
21 Total (LN18+LN19+LN20)		\$762.79	,
22			
23 INVESTMENT RELATED UNIT OPERATING COSTS		£100.06	
24 Maintenance Expense 25 Administrative Expense		\$100.96 \$66. 26	
25 Administrative Expense 26 Ad Valorem and Other Taxes		\$36.56	
27 Total (LN24+LN25+LN26)		\$203.78	•
28		JEGG . 7 G	
29 TOTAL INVESTMENT RELATED UNIT COSTS (LN21+LN27)		\$96 6 57	
NON-INVESTMENT RELATED UNIT COSTS		\$0.00	
33 TOTAL UNIT ANNUAL COSTS (LN29+LN31)		\$966.57	
35 TOTAL UNIT MONTHLY COSTS (LN33/12)		\$80.55	
36 37			
3/ 38			
39			
40			
41 RATIO OF UNIT MONTHLY COSTS			
42 TO INVESTMENT (LN35/LN14)		0.0598	
43			
44			
45			
46			